

Conduct Audit Heading wise Checkpoints Report

Client Name: Cust1

Audit No: CUST0001/AUD/2024-2025/00001Q3 - Statutory Audit

SI No	Heading	Check Point	Assertions	Workpaper Ref/Index
1	Balance Sheet Checklist	Ensure to obtain the following information/ details for verification so that the Financial Statements are prepared in compliance with Schedule III - Division I	Mandatory: Yes Test Result: Annexure:	Workpaper Ref: Comments: By: On: 01/01/1900 00:00:00
2	Balance Sheet Checklist	Ensure to obtain the following information/ details for verification so that the Financial Statements are prepared in compliance with Schedule III - Division I	Mandatory: Yes Test Result: Annexure:	Workpaper Ref: Comments: By: On: 01/01/1900 00:00:00
3	Balance Sheet Checklist	Is the Balance Sheet in Vertical format?	Mandatory: Yes Test Result: Annexure:	Workpaper Ref: Comments: By: On: 01/01/1900 00:00:00
4	Balance Sheet Checklist - ASSETS - NON-CURRENT ASSETS - Property, Plant and Equipment	Are Property, Plant and Equipment classified as under: a. Land	Mandatory: Yes Test Result: Annexure: No	Workpaper Ref: Comments: By: Admin On: 05/09/2025 18:23:51
5	Balance Sheet Checklist - ASSETS - NON-CURRENT ASSETS - Property, Plant and Equipment	Are Property, Plant and Equipment classified as under: b. Buildings	Mandatory: Yes Test Result: Annexure:	Workpaper Ref: Comments: By: On: 01/01/1900 00:00:00
6	Balance Sheet Checklist - ASSETS - NON-CURRENT ASSETS - Property, Plant and Equipment	Are Property, Plant and Equipment classified as under: c. Plant and Equipment	Mandatory: Yes Test Result: Annexure:	Workpaper Ref: Comments: By: On: 01/01/1900 00:00:00
7	Balance Sheet Checklist - ASSETS - NON-CURRENT ASSETS - Property, Plant and Equipment	Are Property, Plant and Equipment classified as under: d. Furniture and Fixtures	Mandatory: Yes Test Result: Annexure:	Workpaper Ref: Comments: By: On: 01/01/1900 00:00:00
8	Balance Sheet Checklist - ASSETS - CURRENT ASSETS - Current Investments	Are Current Investments classified as: b. Investments in Preference Shares:	Mandatory: Yes Test Result: Annexure:	Workpaper Ref: Comments: By: On: 01/01/1900 00:00:00
9	Balance Sheet Checklist - ASSETS - CURRENT ASSETS - Current Investments	Are Current Investments classified as: c. Investments in Government or trust securities:	Mandatory: Yes Test Result: Annexure:	Workpaper Ref: Comments: By: On: 01/01/1900 00:00:00
10	Balance Sheet Checklist - ASSETS - CURRENT ASSETS - Current Investments	Are Current Investments classified as: d. Investment in debentures or bonds	Mandatory: Yes Test Result: Annexure:	Workpaper Ref: Comments: By: On: 01/01/1900 00:00:00
11	Balance Sheet Checklist - ASSETS - CURRENT ASSETS - Current Investments	Are Current Investments classified as: e. Investments in Mutual Funds:	Mandatory: Yes Test Result: Annexure:	Workpaper Ref: Comments: By: On: 01/01/1900 00:00:00
12	Balance Sheet Checklist -	Are Current Investments	Mandatory: Yes	Workpaper Ref:

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12	ASSETS - CURRENT ASSETS - Current Investments	classified as: f. Investments in Partnership Firms:	Test Result: Annexure:	Comments: By: On: 01/01/1900 00:00:00
13	Balance Sheet Checklist - ASSETS - CURRENT ASSETS - Current Investments	Are Current Investments classified as: g. Other non-current investments (specifying nature)	Mandatory: Yes Test Result: Annexure:	Workpaper Ref: Comments: By: On: 01/01/1900 00:00:00
14	Balance Sheet Checklist - ASSETS - CURRENT ASSETS - Current Investments	Is aggregate amount of unquoted investments disclosed?	Mandatory: Yes Test Result: Annexure:	Workpaper Ref: Comments: By: On: 01/01/1900 00:00:00
15	Balance Sheet Checklist - ASSETS - CURRENT ASSETS - Cash and cash Equivalents	Are Cash and cash equivalents classified as: a. Balances with Banks	Mandatory: Yes Test Result: Annexure:	Workpaper Ref: Comments: By: On: 01/01/1900 00:00:00
16	Balance Sheet Checklist - ASSETS - CURRENT ASSETS - Cash and cash Equivalents	Are Cash and cash equivalents classified as: b. Cheques, drafts on hand:	Mandatory: Yes Test Result: Annexure:	Workpaper Ref: Comments: By: On: 01/01/1900 00:00:00
17	Balance Sheet Checklist - ASSETS - CURRENT ASSETS - Cash and cash Equivalents	Are Earmarked balances with banks (for example, for unpaid dividend) separately stated?	Mandatory: Yes Test Result: Annexure:	Workpaper Ref: Comments: By: On: 01/01/1900 00:00:00
18	Balance Sheet Checklist - ASSETS - CURRENT ASSETS - Cash and cash Equivalents	Are Balances with banks to the extent held as margin money or security against the borrowings, guarantees, other commitments disclosed separately?	Mandatory: Yes Test Result: Annexure:	Workpaper Ref: Comments: By: On: 01/01/1900 00:00:00
19	Balance Sheet Checklist - ASSETS - CURRENT ASSETS - Cash and cash Equivalents	Are Repatriation restrictions, if any, in respect of cash and bank balances separately stated?	Mandatory: Yes Test Result: Annexure:	Workpaper Ref: Comments: By: On: 01/01/1900 00:00:00
20	Balance Sheet Checklist - ASSETS - CURRENT ASSETS - Cash and cash Equivalents	Are Bank deposits with > 12 months maturity disclosed separately?	Mandatory: Yes Test Result: Annexure:	Workpaper Ref: Comments: By: On: 01/01/1900 00:00:00